



Trustees' Financial Summary

FY2015-16

Submit ID: 0945-57743932

54 Wheatland County

0945 Harlowton Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lynn Lewis **Phone #:** (406) 632-4324

(Signature)

(Date)

Chair, Board of Trustees: Jodi Tierney

(Signature)

(Date)

County Superintendant Susan Beley

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	285,902.69	52,757.36		
02	Taxes Receivable - Real and Personal (120-149)	12,572.55	1,508.96		
03	Taxes Receivable - Protested (150-159)	145.90	17.38		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	298,621.14	54,283.70		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,718.45	1,526.34		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	33,684.23			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	252,218.46	52,757.36		
52	TOTAL FUND BALANCE/EQUITY	285,902.69	52,757.36		
53	TOTAL LIABILITIES AND FUND BALANCE	298,621.14	54,283.70		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,619.97	37,206.72	10,696.79	49,344.96
02	Taxes Receivable - Real and Personal (120-149)	2,638.93			544.62
03	Taxes Receivable - Protested (150-159)	45.52			8.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		21,708.58		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,304.42	58,915.30	10,696.79	49,898.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,684.45			553.08
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				2,480.72
48	Fund Balance for Budget	5,619.97	58,915.30	10,696.79	46,864.24
52	TOTAL FUND BALANCE/EQUITY	5,619.97	58,915.30	10,696.79	49,344.96
53	TOTAL LIABILITIES AND FUND BALANCE	8,304.42	58,915.30	10,696.79	49,898.04

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				662.27
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				662.27
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				662.27
52	TOTAL FUND BALANCE/EQUITY				662.27
53	TOTAL LIABILITIES AND FUND BALANCE				662.27

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	385.83	11,664.81		
02	Taxes Receivable - Real and Personal (120-149)	465.31			
03	Taxes Receivable - Protested (150-159)	5.32			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	856.46	11,664.81		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	470.63			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	385.83	11,664.81		
52	TOTAL FUND BALANCE/EQUITY	385.83	11,664.81		
53	TOTAL LIABILITIES AND FUND BALANCE	856.46	11,664.81		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		62,892.70		
02	Taxes Receivable - Real and Personal (120-149)		917.12		
03	Taxes Receivable - Protested (150-159)		15.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		63,825.44		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		932.74		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		62,892.70		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		62,892.70		
53	TOTAL LIABILITIES AND FUND BALANCE		63,825.44		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
	(94)	(95)		
ASSETS, LIABILITIES, AND FUND BALANCE				
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	607,487.91	591,687.82
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	24,360.09	11,008.19
1190	Penalties and Interest on Taxes	3,373.86	2,646.18
1510	Interest Earnings	2,195.64	2,038.45
1900	Other Revenue from Local Sources	803.81	281.18
3110	Direct State Aid	603,743.23	613,752.36
3111	Quality Educator	67,614.53	66,232.19
3112	At Risk Student	12,931.60	12,695.21
3113	Indian Education For All	4,590.00	4,572.72
3114	American Indian Achievement Gap	1,200.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	41,447.40	51,869.98
3116	Data For Achievement	3,375.00	4,380.00
3118	Natural Resource Development	4,302.37	6,890.35
3120	State Guaranteed Tax Base Aid	91,965.51	80,916.80
3444	State School Block Grant	103,668.76	103,668.76
3446	SB96 Block Grant Reimbursement	8,495.69	0.00
6100	Material Prior Period Revenue Adjustments	0.00	495.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,581,555.40	1,553,545.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	578,095.21	633,307.61
			2XX	Personal Services - Employee Benefits	132,063.78	149,769.00
			3XX	Purchased Professional and Technical Services	4,870.91	6,147.06
			4XX	Purchased Property Services	0.00	176.44
			5XX	Other Purchased Services	2,883.24	757.89
			6XX	Supplies and Materials	59,380.43	56,060.30
			7XX	Property and Equipment Acquisition	10,413.44	0.00
			810	Dues and Fees	253.40	63.60
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	20,594.07	35,683.33
			2XX	Personal Services - Employee Benefits	3,706.21	6,840.37
			5XX	Other Purchased Services	45.50	262.58
			6XX	Supplies and Materials	0.00	1,417.79
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	0.00	667.10

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	47,215.26	53,763.71	
		2XX	Personal Services - Employee Benefits	9,348.14	10,994.10	
		5XX	Other Purchased Services	162.39	0.00	
		6XX	Supplies and Materials	317.11	927.82	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	40,194.61	37,106.45	
		2XX	Personal Services - Employee Benefits	3,592.17	7,598.58	
		3XX	Purchased Professional and Technical Services	10,120.52	8,321.62	
		4XX	Purchased Property Services	879.59	0.00	
		5XX	Other Purchased Services	25,215.11	28,565.32	
		6XX	Supplies and Materials	9,842.07	2,213.99	
		810	Dues and Fees	6,135.06	5,343.11	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	97,609.46	94,736.43	
		2XX	Personal Services - Employee Benefits	19,185.41	20,259.69	
		5XX	Other Purchased Services	100.00	0.00	
		6XX	Supplies and Materials	311.50	0.00	
		810	Dues and Fees	425.00	425.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	16,103.45	17,313.41	
		2XX	Personal Services - Employee Benefits	2,630.36	2,819.15	
		3XX	Purchased Professional and Technical Services	1,600.00	1,600.00	
		5XX	Other Purchased Services	233.76	687.02	
		6XX	Supplies and Materials	579.50	639.03	
		810	Dues and Fees	129.57	135.13	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	26,605.65	51,488.48	
		2XX	Personal Services - Employee Benefits	5,741.01	17,745.87	
		3XX	Purchased Professional and Technical Services	4,177.76	5,464.80	
		4XX	Purchased Property Services	62,441.81	66,026.12	
		5XX	Other Purchased Services	540.01	18.18	
		6XX	Supplies and Materials	54,366.55	34,593.89	
		810	Dues and Fees	243.21	140.00	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	107,466.00	64,544.99	
280	Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	24,001.16	37,410.75	
		2XX	Personal Services - Employee Benefits	3,276.74	5,323.19	
		4XX	Purchased Property Services	17.98	0.00	
		5XX	Other Purchased Services	720.88	328.51	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	1,259.38	10,348.86
			810 Dues and Fees	27.25	0.00
		23XX Support Services - General Administration			
			810 Dues and Fees	0.00	16.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	60.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,856.69	6,187.66
316	Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	3,603.32	1,714.80
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	565.00
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	800.00	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	24,180.62	21,888.91
			2XX Personal Services - Employee Benefits	6,016.60	4,927.18
			6XX Supplies and Materials	4,165.44	1,190.35
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	3,576.67	3,920.00
			2XX Personal Services - Employee Benefits	19.51	23.55
			4XX Purchased Property Services	1,495.42	0.00
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	23,994.65	24,665.50
			2XX Personal Services - Employee Benefits	517.69	677.52
			3XX Purchased Professional and Technical Services	304.63	2,676.40
			5XX Other Purchased Services	225.70	924.25
			6XX Supplies and Materials	10,109.58	1,593.89
			810 Dues and Fees	16.00	0.00
910	Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	11,670.57	16,433.09
			2XX Personal Services - Employee Benefits	7,057.07	9,586.32
			6XX Supplies and Materials	6,441.53	0.00
			810 Dues and Fees	14,284.01	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,520,457.32</u>	<u>1,575,086.69</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	444,969.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,553,545.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,575,086.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 33,684.23 Less Last Year 171,209.73 (4b)	-137,525.50	
	-137,525.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	285,902.69	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	61,690.56	71,709.00
	1190 Penalties and Interest on Taxes	473.90	306.16
	1510 Interest Earnings	219.51	215.38
	1900 Other Revenue from Local Sources	6,870.75	429.44
	2220 County On-Schedule Trans Reimb	17,929.00	22,504.41
	3210 State On-Schedule Trans Reimb	22,335.68	22,504.41
	3444 State School Block Grant	4,593.43	4,593.43
	3446 SB96 Block Grant Reimbursement	1,098.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,211.14	122,262.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	19,304.70	19,557.24
			2XX Personal Services - Employee Benefits	1,791.63	1,880.58
			810 Dues and Fees	13.63	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	19,086.34	19,531.72
			2XX Personal Services - Employee Benefits	2,198.11	2,739.21
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,810.04	10,144.56
			2XX Personal Services - Employee Benefits	1,748.61	1,827.86
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	20,195.63	22,068.88
			2XX Personal Services - Employee Benefits	5,640.76	5,828.74
			3XX Purchased Professional and Technical Services	456.41	890.81
			4XX Purchased Property Services	9,030.62	7,762.09
			5XX Other Purchased Services	12,212.85	12,567.12
			6XX Supplies and Materials	9,818.60	7,248.11
			810 Dues and Fees	616.62	511.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				111,924.55	112,558.42



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	43,106.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	122,262.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,558.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 52.48 (4b)	-52.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	52,757.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	114,387.25	185,246.76
	1190 Penalties and Interest on Taxes	83.71	176.51
	1510 Interest Earnings	371.55	307.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		114,842.51	185,730.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	79,502.55	124,589.65
			2XX	Personal Services - Employee Benefits	31,447.94	57,674.52
			6XX	Supplies and Materials	32.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					110,982.49	182,264.17

Schedule Of Changes Worksheet			Fund Code 13
Beginning Fund Balance			2,153.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			185,730.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			182,264.17 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			5,619.97 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	31.07	52.80
	1900 Other Revenue from Local Sources	2.61	0.00
	2240 County Retirement Distribution	182,902.83	190,145.11
	6100 Material Prior Period Revenue Adjustments	0.00	1,615.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		182,936.51	191,813.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	94,650.61	104,825.52	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,037.59	5,610.62	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	7,473.70	8,559.93	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	9,096.67	8,497.78	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	18,895.10	18,675.38	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,071.16	4,351.56	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,939.74	7,978.30	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,587.31	3,148.62	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	16,500.79	25,451.08	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,441.30	1,688.11	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,471.05	877.90	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,057.58	1,050.72	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	71.74	74.56	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	589.89	652.04	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	3,214.57	3,496.72	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	1,797.41	2,614.39	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>169,896.21</u>	<u>197,553.23</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					64,655.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					191,813.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					197,553.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					58,915.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,314.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,314.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		129.00
			6XX Supplies and Materials		9,185.00
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services		1,000.00
			416 Subtotal		10,314.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,314.00

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					10,696.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,314.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,314.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,696.79 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,314.00	10,314.00	0.00
Total	10,314.00	10,314.00	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	24,140.91	34,706.19
	1190 Penalties and Interest on Taxes	70.29	90.91
	1510 Interest Earnings	106.03	115.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,317.23	34,912.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	435.00	447.50
			2XX	Personal Services - Employee Benefits	2.38	2.68
			3XX	Purchased Professional and Technical Services	498.26	0.00
			4XX	Purchased Property Services	0.00	847.64
			6XX	Supplies and Materials	9,930.09	12,769.58
			810	Dues and Fees	0.00	30.00
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	17,495.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,360.73	14,097.40	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						28,054.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,912.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,097.40 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	2,480.72	Less Last Year	2,005.91	(4b)	474.81
						474.81 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						49,344.96 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	23,290.43	21,952.89
	1190 Penalties and Interest on Taxes	138.79	93.53
	1510 Interest Earnings	83.32	60.90
	3281 State Technology Aid	1,434.44	1,421.46
	3447 SB96 Combined Block Grant Reimbursement	1,226.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,173.63	23,528.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	10,964.00	15,344.62
			4XX Purchased Property Services	0.00	100.00
			6XX Supplies and Materials	25,047.93	8,925.39
			810 Dues and Fees	2,003.00	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	1,029.26	1,177.94
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	599.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,643.19	25,547.95

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	25,958.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,528.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,547.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	23,553.00	(4b)
	-23,553.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	385.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3445 State Combined Fund School Block Grant	0.00	7,504.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>7,504.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					4,159.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,504.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,664.81	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,191.85	63,352.58
	1190 Penalties and Interest on Taxes	96.17	140.99
	1510 Interest Earnings	20.21	11.06
	3445 State Combined Fund School Block Grant	7,504.92	0.00
	5400 Proceeds from Long-Term Liabilities	0.00	55,373.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,813.15	118,877.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	81,628.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	81,628.33

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	25,643.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	118,877.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,628.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,892.70	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	54,081.99	80,259.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	24,086.37	21,134.62
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	632,802.73	781,955.79
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	856.77	18,366.67
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	819.22	0.00
XX	XXX 26XX 41X	Energy Utility Services	27,026.52	25,069.49
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	40,000.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	67,466.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	30,542.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	30,542.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,180.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	43,981.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	241,863.14
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0945-57743932

54 Wheatland County

0945 Harlowton Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	37,410.75	124,589.65	0.00	0.00	0.00
280	1XXX	2XX	5,323.19	57,674.52	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	328.51	0.00	0.00	0.00	0.00
280	1XXX	6XX	10,348.86	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,187.66	0.00	0.00	0.00	0.00
Totals			59,598.97	182,264.17	0.00	0.00	0.00

241,863.14

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	8,263.00	0.00	0.00	0.00	8,263.00
Land Improvements	0.00	0.00	0.00	0.00	0.00
Buildings	316,985.20	0.00	49,021.00	0.00	366,006.20
Machinery and Equipment	149,751.55	0.00	10,413.44	0.00	160,164.99
Construction in Progress	127,363.44	0.00	161,994.33	127,363.44	161,994.33
Totals at Historical Cost	602,363.19	0.00	221,428.77	127,363.44	696,428.52
Depreciation					
Improvement Accum	0.00	0.00	0.00	0.00	0.00
Building Accum	242,420.47	0.00	8,055.99	0.00	250,476.46
Machinery and Equipment Accum	113,424.86	0.00	14,582.53	0.00	128,007.39
Total Accumulated Depreciation	355,845.33	0.00	22,638.52	0.00	378,483.85
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	246,517.86	0.00	198,790.25	127,363.44	317,944.67

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	16,413.24	0.00	0.00
General Administration (23XX)	625.33	0.00	0.00
Operations and Maintenance (26XX)	5,149.95	0.00	0.00
Transportation (27XX)	450.00	0.00	0.00
Total Depreciation for FY2016	22,638.52	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0945-57743932

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	92,032.19	12,702.66	0.00	0.00	104,734.85	0.00	104,734.85
Total Governmental Activity							
Non-bond Long-Term Liabilities	92,032.19	12,702.66	0.00	0.00	104,734.85	0.00	104,734.85

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	102,577.37	35,401.75	0.00	137,979.12
Net Pension - TRS	1,093,897.00	188,727.00	0.00	1,282,624.00